

- If you file electronically or on magnetic media, be sure that all of your employees' names are correctly entered in the appropriate fields of the Code RW "Employee Wage Record."

For more information see SSA Publication "Magnetic Media Reporting and Electronic Filing (MMREF-1)."

- If you file on paper, be sure to enter your employees' names on the Forms W-2 as follows: first name, middle initial, and last name exactly as shown on their Social Security cards.

See IRS Publication 393, "Federal Employment Tax Forms." SSA Publication 31-011, "Software Specifications and Edits for Annual Wage Reporting" can be obtained through SSA's website or by contacting the SSA Employer 800 Number.

For IRS forms or publications, call 1-800-TAX-FORM (829-3676), or visit IRS' website at <http://www.irs.gov>.

For SSA forms or publications, call SSA's Employer 800 Number, 1-800-772-6270, or visit SSA's website at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer).